**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**

**SPECIAL CIVIL APPLICATION No. 29129 of 2007**

**For Approval and Signature:**

**HONOURABLE MR.JUSTICE MD SHAH**

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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**GITABEN SHAILESHBHAI BHATT - Petitioner(s)**
**Versus**
**THE CHIEF CONTROLLING REVENUE AUTHORITY & 2 - Respondent(s)**

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**Appearance :**

MR SANDEEP N BHATT for Petitioner.
None for Respondent(s) : 1 - 2.
Mr.Apurva A. Dave, A.G.P. for Respondent(s) : 3,

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**CORAM : HONOURABLE MR.JUSTICE MD SHAH**

**Date : 18/12/2007**

**ORAL JUDGMENT**

1. Rule. Learned A.G.P. Mr. Apurva Dave waives service on behalf of the respondent no.3.
2. By way of this petition, the present petitioner

has challenged the impugned order passed by the Deputy Collector, Stamp Duty Valuation Organization, Rajkot Rural, Division 1, 7/5, Multi-storeyed Building, Rajkot dated 22-2-2003.

3. Heard the learned advocate for the petitioner and Mr. Apurva A.Dave AGP for the respondent no.3.

4. It is submitted by the learned advocate for the petitioner that without giving any details regarding determination of market value, in printed form, order was passed by the Deputy Collector, Stamp Duty Valuation Organisation, Rajkot Rural, Division 1, 7/5, Multistoreyed Bulding, Rajkot, in a casual manner. It is submitted by him that after taking into consideration certain principles regarding determining the market value of the land, he has passed the impugned order on the basis of which the respondent no.1- has stated that the market value of the property is higher as the petitioner has paid stamp duty of Rs.42,500/- on the sale deed of Rs.4,24,960/-,and therefore, deficit stamp duty of Rs.1,20,870/- and fine of Rs.250/- was required to be paid to the authorities. Notices dated 13-3-2002 and 14-10-2002 were accordingly sent to the petitioner. It is submitted by him that the respondent authority has not considered the fact that the petitioner has purchased the property in question by paying Rs.4,24,260/- at a market value and the respondent authority has also not

considered the market value was per Jantri decided by the State. Therefore, it is prayed that the decision of the respondent authorities is required to be quashed and set aside.

5. In support of his submission, the learned Advocate has placed reliance on – (i) 2003(1) GLR 454 Vol.44 (Pradhyaumanbhai Mohanlal Patel v. State of Gujarat) and (ii) 2006 (3) GLR 2252 ( Mayurkumar J.Patel v. Dy. Collector, Stamp Duty Valuation Department, Rajkot).

6. In the above decisions, it is held by this Court that without giving any reasons and without applying mind towards any of the defences raised by the petitioner therein, in printed format the impugned order has been passed wherein some gaps have been filled in and one or two sentences have been added. It is also held by this Court that it is the duty vested in the respondent authorities to justify its say for higher market value for the land in question, and thus, the order in question was quashed and set aside by the Court in the aforesaid decision.

7. The respondent Collector has passed final order on 22-3-2003. The appeal of the petitioner was rejected by the said authority by communications dated 7-4-2006 on the ground of limitation. The said order of rejction was received after a lapse of one year and six months i.e. on 4-10-2007.

8. Considering the facts and circumstances of the case, it is apparent that the impugned order is

in printed form and only some gaps have been filled up by the authorities without giving any reasons. This clearly shows total non-application of mind on the part of the respondent-atuhorities. Under these circumstances, the impugned orders are required to be quashed and set aside.

9. In the result, the petition is allowed. The impugned order dated 22-3-2003 passed by the respondent no.2 as also communication dated 7-4-2006 passed by the appellate authority in appeal are quashed and set aside. Consequently, the matter is remanded to the respondent no.2 for taking fresh decision and for passing a speaking order as per the Act, after giving an opportunity of being heard to the petitioner. The respondent no.2 is directed to dispose of the matter accordingly, within a period of three months from the date of receipt of the writ of this order.

10. Rule is made absolute to the aforesaid extent. No order as to costs.

(M.D.Shah,J.)

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